Progress

By 28/8/41

WD2239.B490.

App.F.IX-4]

1922-3

File No. 22-28

Previous References. (St:)

Serial Nos. 1-4

Later references.

St 5-29 at 1st

Sus Bdiy

GENERAL & REVENUE SECRETARIAT

Serial Nos. 4

231

Part B for April 1924

SUBJECT

Exemption of documents executed by or on behalf of the British Govt from Mysore Stamp duty

Fol 946 d 7.4.1924

to Rec Secretary to the Resident

States that Govt will be glad, under certain conditions, to take the necessary action in the matter.

GB

G. R. S. 11] 1922-23.

GENERAL AND REVENUE SECRETARIAT.

(86)

NOTES.

File No. 22-22

FILE HEADING.

Stamp Duty on receipts granted by the Govt. of India and Govts. of British Indian provinces and other British dominions.

From

The Secy. to ~~Govt. of~~ Hon. the Resident.

No. 3850 / 607-1899 Dated 15-5-23 Received 15-5-23

Diary No. 4692	Enclos. 1	Spare Copies. —	Serial No. 1

BRIEF ABSTRACT OF LETTER.

Forwards copy of letter No. G.O. 169 dated 10th May 1923 from the Post-Master General, Madras enquiring whether receipts granted by the British Govt. are not exempted from Stamp Duty if executed in Mysore.

NOTES AND ORDERS.

Article 12, clause (a) of the Mysore Account Code exempts receipts given by or on behalf of Government from stamp Duty. But the word "Government" is not ~

NOTES—First Sheet.

(2

G. R. S. III-2.

General and Revenue Secretariat. | 81 File No. 22 of 1922.

Serial No.

defined anywhere in the M. A. C. It is therefore a point for orders whether it is held to include also the Govt. of India and the Governments of British Indian provinces and British dominions.

2. Prior to the introduction of the Mysore Account Code, the Civil Account Code of British India was in force in Mysore. Art. 12, clause (a) of M. A. C., vol. I, is only a repitition of a similar provision in the C. A. C. of British India. In several of the provisions in the M. A. C., especially those relating to Govt. Securities, the word "Government" seems to be used as including the Govt. of India and Govts. of British Indian provinces and other British dominions also. It is a point for orders whether it is expedient to demand a

NOTE—Contn. sheet.

(3)

4892
7

G. R. S. III-2]

General and Revenue Secretariat. | File No. 22 of 1922

Serial No. 0.

receipt
Stamped ~~receipts~~ from the British Govt. from a political point of view, especially as the Mysore Stamp Regulation, being what is technically known as "municipal law" is applicable only to subjects of the Mysore Govt., and not to Govts. of British India and ~~of~~ British dominions. It is also a point for consideration whether the levy of ~~the~~ stamp duty on receipts granted by the British Govt. under the Stamp Regulation would not amount to a claim to legislate on legal measures applicable to ~~the~~ or affecting the Govts. of British India and British dominions. ~~Said~~

~~Noted~~ 6-5-23.

6-5-23. 1715. Please note with reference the provisions of the Mysore Stamp Regn. whether ~~these~~ ~~the~~ any exemption has the allowed ~~for~~ in the case of receipts furnished by the Govt of India

7-6-23

NOTE—Contn. sheet.

4692/22 (4

G. R. S. III-2]

General and Revenue Secretariat. | H File No. 22 of 1922

Serial No.

4. Section 3 of the Stamp Regulation exempts Govt. from payment of stamp duty on documents to which they are parties, in cases where Govt. has to pay the duty. But the word "Government" is not defined in the Regulation. It is therefore a point for orders whether it should be taken as including the Govt. of India also.

7.6.23 7/6

5. Transactions between two Governments should not be subject to the Stamp law of either and receipts granted by either Govt to the other should not require any stamp. In this view the Mysore Govt was not right in demanding a Stamped receipt from the Post Master, Bangalore under the Mysore Stamp Regulation there is no express provision exempting the British Govt from

NOTE.—Contn. sheet.

D4692 R-641

G. R. S. III-2.

General and Revenue Secretariat.

St File No. 22 of 1922

Serial No.

paying Stamp duty. Ans for Cundapth and advs whether a notificatn may issue under our Stamps Rules ~~&~~ exempting the ~~Rs~~ receipts given by the British Govt from our Stamps.

6. In the case of ~~out~~ receipts for interest on our Stock loan bonds, the Govt of India have notified exemptn of British Indian Stamps. Similar actn may be taken by us in respect of these transactns in Mysore.

7. As regards the case now under reference, the Residency will of course be informed that the levy was a mistake

mad 27/6/23

Rev Secy)

8. Please put up a copy of Jaganmohan Dyer's Stamp Act

Sd/ 28/6/23

mad 27/6/23

9. A copy of Jaganmohan Dyer's Stamp Act is put up.

Rev Secy)

mad 3/7/23

30.7.23

NOTE—Contn. sheet.

G. R. S. III-2

General and Revenue Secretariat.

W892 / 22 / 1380 / 22 — 6

8C File No. 22 of 1922

4760 Serial No.

2 — 3

Received on 1 AUG 1923

Reg. No. 10/23-24

To be appended to the Govt Advocate's opinion
4/7/23

(1) The exemption referred to in the proviso to section 3 of the Mysore Stamp Regulation covers only instruments executed by, or on behalf of, or in favour of the Government, and the word "Government" refers only to the Government of Mysore and not to the Government of India. The word "Government" in section 12 of the Mysore Account Code is also used in the same sense.

(2) In the absence of any provision exempting documents executed by or on behalf of the Government of India it cannot be said that the Courts were wrong in having insisted upon the execution of a duly stamped receipt. If it is intended to exempt the Government of India also within the proviso the Stamp Regulation will have to be amended suitably.

Sd/ Illegible
Govt Advocate
30/7/1923

Reg. Secy)

NOTE—Contn. sheet.

G. R. S. III-2]

General and Revenue Secretariat.

File No. 22 of 1921

Serial No.

13. Put up a draft reply in accordance with the Govt Advocate's opinion.
21/2/23

14. A draft reply in accordance with para 13 of the notes is put up. Attention is however invited to the fact that, as stated by the Govt. Advocate in para 11 of the notes, documents executed in favour of the Mysore Govt. are exempt from stamp duty. (Vide the Proviso to Sec. 3 of the Stamp Regulation). As is in the case referred to by the Residency, the document was executed in favour of the Govt. of Mysore, the law applicable in such cases in Mysore may also be intimated to the Residency if approved.

2.8.23.

15. The words "by, or on behalf of, or in favour of" in the proviso of Sec. 3 have influence to for cases ... where the Govt would be liable to pay the duty chargeable in respect of such instrument, this proviso does not apply.

For the exemption appearing in a case in which for each document a separate duty has to be paid for such exemption

2.

NOTE—Contn. sheet.

G. R. S. III-2]

1326/22

General and Revenue Secretariat.

SL File No. 22 of 1922

Serial No.

to the case under reference. In view of what is stated in para 5 & 6 above it seems necessary to exempt documents executed by the Govt of India from payment of Stamp duty. Pending action in the matter a sentence has been added in the draft notification which is for approval

Revised) 3/8/23

138
6.8.23.

Secretary) 4/8/23

We submit draft notification & letter for approval & issue of the Revised Rules for grant & renewal of Stamp Rights & powers for the Examination & Retention for duty with the consent of a Stamp for the Commissioner's Rules in the matter.

If the draft is approved kindly sign the letter. It may be issued as soon as the proper Secretary has given for consideration of this [illegible] for action & be taken.

Dr 8/8 10/8/23

Note & Resolution Yearly 10/8/23

8/8

NOTE—Contn. sheet.

(9

140

G. R. S. III-2]

General and Revenue Secretariat. | SL File No. 22 of 1922

Serial No.

19. Section 3 of the Stamp Regulation exempt Govt. from payment of stamp duty in documents to which it is a party only when Govt. has to pay the duty. This point has not been made clear in the draft. The draft has therefore be revised to make this clear as directed by the Revenue Secretary.

10-8-23

Allow Secretary to the draft as suggested by the Member for Revenue & Agriculture

21. Subd.

10.8.23

2 members

22 Secy

NOTE—Contn. sheet.

238.
10.8.23.

(10

G. R. S. III-21

General and Revenue Secretariat. | SL File No. 22 of 1922

Serial No.	
2	To the Secy. to the Hon. the Resident. No. Pol. 127 dated 1.8.23. States that Sec. 3 of the Stamp Regulation exempts from payment of duty only documents executed by or on behalf or in favour of the Mysore Govt. in cases where, but for this exemption, the Govt. would be liable to pay the duty chargeable and that the question of exempting the duty payable by the Govt. of India on similar documents is being considered. 23.E. The Govt. of India may be exempted from payment of stamp duty on documents to which it is a party in Mysore by either amending the Stamp Regulation or by issuing a notification under Section 9(a) of the Stamp Regulation exempting the Govt. of India from paying stamp duty. The palace and the Corporation Societies have been exempted from payment

NOTE—Contn. sheet.

176

G. R. S. III-2]

General and Revenue Secretariat. | St File No. 22 of 1922

Serial No.

H

of stamp duty by a notifn. under the section 9(a) of the Stamp Regulation. Any a similar notifn. done in favour of the Govt. of India? Submitted with reference to paras 16-17 of the rules.

13.4.23. Rev Secy

4/8/23

24. Is there any thing in present Stamp Law which would render illegal the issue of such a notn? Compare the provisions of the present Regn with that in force when it was passed.

4/8/23

25. Section 9 of the Stamp Regulation, under which the Notification exempting the Palace from stamp duty on documents ~~executed by it~~, remains unaltered since the Stamp Regulation was first passed in the year 1900. Vide sec 9 of the

NOTE—Contn. sheet.

G. R. S. III-2.

General and Revenue Secretariat. File No. 22 of 1922

Serial No.

Stamp Regulation, II of 1900, put up herewith).

H

26. ~~If~~ the Govt. have exempted the palace from paying stamp duty ~~under this Section~~ in virtue of the power vested in them under sec. 9 of the Regulation. They have also

M

reduced the stamp duty payable by Agricultural Banks under sec. 58 of the Indian Stamp Act of 1879 which is identical with the same section. Receipts granted to Govt. by Presidents of Municipalities have also been exempted from stamp duty ~~as~~ under the same section.

I

She issue of a Notification ~~therefore~~ exempting the Govt. of India from payment of stamp duty on documents to which it is a party and executed in Mysore ~~is not~~ permissible under the Indian Acting and this is not in contravention of any other section of the Stamp Regulation. But if Govt. want an authoritative opinion on the legality of such a notification

NOTE—Contn. sheet.

DG. R. S. III-2.

General and Revenue Secretariat.

File No. 22 of 1922.

Serial No.

9971
1901

~~The~~ Govt. Advocate will have to be consulted.

~~R.S.~~
16.8.23.

D.O. 18-8-23
25/8/1923

27. Whether an amendment of the section is necessary & whether a notn would be enough? Forwarded with compliments to the Govt Advocate for opinion
U/ 30/8/23

Rev. Dept. 19/23-24
dy 12.9.1923

28. Section 3 does not lend itself to being conveniently amended. The better course appears to be to issue a notification under section 9(a) as proposed, as the terms thereof are wide enough to admit of the proposed exemption being brought within its scope.

Govt Advocate
10/9/23.

Rev Secy
mad 17/9/23

Secretary
U/13/9/23
mad

35.

NOTE—Contn. sheet 5-9-23

REV. SECTT. Br. 12. SEP. 1923 SECTION

(14

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G. R. S. III-2]

General and Revenue Secretariat.

SL File No. 22 of 1922

Serial No.

29. A Draft Notn as proposed may be put up & submitted for approval

Sd
12/9
mas

30. It is not clear whether the Govt. of India only or whether Govts. of the British Indian Provinces and other British dominions and of Great Britain also are to be exempted. The Residency refer to such documents executed by the British Govt., which is rather a vague term. A draft Notifn. is put up.

18.9.23 31. It seems it will do if the exemption is notified in the Gazette of the Govt of India

Sd
19/9
mas

Rev Secy

462
20.9.23

Finl Member 21/9/23
mas

32. Draft appd.

33. It may be submitted for his approval

Hon'ble Dewan also before issue

After the Draft Notn is issued, a Draft letter to the Residency may be put up along a copy of the Notn for info. in connn with previous correspondence

Sd
21/9/23

NOTE—Contn. sheet.

1240

G. R. S. III-2]

General and Revenue Secretariat. | File No. 22 of 1922

Serial No.

34. Sd. for approval before issue
Dewan) 21/9/23

OFFICE
Rec'd. on SEP 21 1923
Reg. No. 1935

35. Can not pick- Keep the case
while the Revn rights are
being sent.

36. Please submit the
letter of thanks
then being sent
by A.P. 15/11/23

37. For perusal of Dewan's order
2nd member) 28/9/23

588
24.9.23.

2nd 24/9 24/25/9/23

1st Member) 25/9/23

3195
2.11.23

38. Attach a reciprocal obligation in
Tamil & put a India to exempt non
documents from stamp duty; Do not
think it is advisable to issue the notification

Sd
31/10

54
2.11.23. 2nd member)

39. Seen. The
may be sent to Chief. 2/11/23
Sent to be
brought up before the
Dewan on
Dewan 3/11

Chief Secy)

FE—Contn. sheet.

16

(For Disposal at a Meeting)

No. C. 187

.....1923-4

GENERAL AND REVENUE SECRETARIAT.

Council Matter.

SUBJECT.

(Clause xii of the schedule)

Exemption of documents executed by or on behalf of the British Government from Mysore stamp duty.

40 CIRCULATED TO THE MEMBERS OF COUNCIL.

By Order,

.....6th November 1923.

Chief Secretary to Government.

Extraordinary Member of Council.

8382/6 11 23 **First Member of Council.**

2/11/6.11.23 **Second Member of Council.**

Third Member of Council.

15.

Subject-

Exemption of documents executed by or on behalf of the British Government from Mysore stamp duty.

....

OPINION OF THE COUNCIL.

41.
The matter need not be brought up in a Communication received from the Resident.

42.

43.

2nd member

10.12.23.

6773

G. R. S. III-21

General and Revenue Secretariat. | File No. 22 of 1922

Serial No.	
3	From the Secy. to the Hon. the Resident, No. 901 / 607-1899 dated 28.1.24. Forwards copy of a letter from the Post-Master-General, Madras, enquiring whether action has been taken as promised in Serial 2 to amend the Stamp Regulation to exempt from stamp duty documents executed on behalf of the Govt. of India. 45. Submitted for orders with reference to para 33 of the notes. If the Mysore Govt. are not prepared to exempt the documents executed on behalf of the Govt. of India in Mysore State, the Residency has to be informed that the Mysore Govt. withdraw the promise held out to exempt such documents from duty in serial 2. The Residency is pressing for a reply. 31.1.24. Submitted for orders with reference to para 41 of the notes. 31/1/24 Secy 1/2 53 1.2.24. 200 (illegible)

NOTE—Contn. sheet.

1773 19

G. R. S. III-2]

General and Revenue Secretariat.

File No. 22 of 1922

Serial No.	
	47. In view of the reminder received from the Secretary to Master to the Reconstruction Committee it may be taken as a ruling of the Council if the Government of [illegible]
	Draft for Master Legislative Assembly
	Chairman with Compliments
	Secretary to Council

NOTE—Contn. sheet.

(For Disposal at a Meeting)

No. C. 187
of 1923-4

GENERAL AND REVENUE SECRETARIAT.

Council Matter.

SUBJECT.

(Clause xii of the Schedule)

Exemption of documents executed by or on behalf of the British Government, from Mysore Stamp duty.

CIRCULATED TO THE MEMBERS OF COUNCIL.

By Order,

6th February 1924.

Chief Secretary to Government.

Extraordinary Member of Council.

6931 / 7/2 **First Member of Council.**

189 / 6.2.24 **Second Member of Council.**

Third Member of Council.

2773

21
~~22.~~ 187

Not Considered on 28/2/24

Subject.-

Exemption of documents executed by or on behalf of the British Government from Mysore stamp duty.

OPINION OF THE COUNCIL.

(Vide B ii).

Note

A reply may be sent that exemption can be given on an undertaking by recipient.

Rly
28/3/24

Rec. Secy. with Compliments.

Draft Rly 24/3/24

A draft is put up.

Rev Secy 25.3.24.

23.
1.4.24

Mysore Rep
for 2/4

Draft approved
Rly 1/4

Secy
1/4/24

Col 1456

4692

MYSORE RESIDENT'S OFFICE,

Bangalore, 15th MAY *1923.*

Regd. No.

File No.

Serial No.

S1: 22-22-1

MAY 1923

No. 3850 Encls. 1
607-1899.

A copy of the marginally* noted letter, ~~with enclosure~~, is forwarded with compliments, to the Chief Secretary to the Government of H. H. the Maharaja of Mysore., with the request that this office may be informed whether documents executed in Mysore by or on behalf of the British Government are exempt from stamp duty.

No. O.P. dated 10th May 1923 from the Postmaster-General, Madras. 169.

Secretary to the Resident.

G. R. S. III—3]

ROUTINE NOTES.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

Letter No. O.P. 169, dated the 10th May 1923, from the Postmaster General, Madras Circle, Madras, to the Secretary to the Hon'ble the Resident in Mysore, Bangalore.

--:O:--

I have the honour to say that in convicting the Branch Postmaster Bannur of misappropriation of Government money the special first class magistrate Mysore imposed a fine in addition to imprisonment for 2 years and ordered that a moiety of the fine should be paid to this department as compensation. In March 1923 a sum of Rs. 182-8-10 being the balance of the fine imposed was recovered from the accused by the court and as a moiety of the amount was due to the department on account of compensation the Inspector of Post Offices, Mysore Sub Division was asked to receive the moiety (Rs.91-4-5) from the court.

2. He reports that his acknowledgment for the amount was taken by the court on a stamped receipt for which he had to pay one anna from his pocket. I request, therefore that you will kindly intimate whether under the Mysore Stamp Act the British Government is not exempt from paying stamp duty.

----:O:----

" C O P Y "

REGISTRAR RESIDENT'S OFFICE.

PN

N. B. -Shouldroutine notes be written on small slips, the notes must b cipoed, or slips pasted on this form.

No. 5316 Pol 29
607-1899.

Bangalore, the 9th July 1923

10 JUL 1923

FROM

A. N. L. Cater, Esq., I.C.S.,
Secretary to the Resident in Mysore.

136

To

The Chief Secretary to the Government of
His Highness the Maharaja of Mysore.

*Subject

Exemption of documents executed by or on behalf of the British Government from Mysore Stamp duty.

No. 3850 dated the 15th May 1923.

~~Subsequent Reminder~~

~~No.~~ ~~dated~~

SIR,

I am directed to invite attention to the communication noted on the *margin and ~~to request the favour of a reply~~ at the instance of the Post Master General, Madras, to request the favour of an early reply.

I have the honour to be,

SIR,

Your most obedient servant.

for SECRETARY TO THE RESIDENT.

S. 8.—R. P. B.—3-1919.—2,500.

G. R. S. VI—G/

SUBJECT.....

.....

.....

Diary No. of letter replied to 136

Section SL

File No. 22-22

Serial No. 2

General and Revenue Secretariat

No. Rel 127

the 191

To

Date of issue .....

The Secy. to the Hon. the Resident -

Signed by Mr D E J

Sir,

Exemption of documents executed by or on behalf of the British Govt. from stamps duty in Mysore State.

With reference to your ~~letter~~ G. M. No. 3850 dated 15th May 1923 forwarding copy of letter No. 807-1699 of letter No. G.P. 169 dated 10th May 1923 on the from the Postmaster-General, Madras, on the subject

over.

referred to above, I am directed to state that it is ~~regretted that~~ the proviso to Sec. 3 of the Mysore Stamp Regulation exempts from payment of stamp duty only documents by, or on behalf or in favour of the Mysore Govt. in cases where, but for this exemption, the Govt. would be liable to pay the chargeable in respect of such instrument.

I have etc.,

Secy. to Govt.
Rev. dept.

There is no provision in the Mysore Stamp Regulation exempting from the payment of duty documents executed by or on behalf of the Govt of India. The question of amending the Regulation so as to exempt such documents from payment of duty and of providing for the refund of duty already collected in such cases will be considered in connection with the question of amending the Stamp Act generally.

List of enclosures.

Copied by

Examined by

Pol 1042

No. 907 Enc/ Office of the Resident in Mysore,
E 1607-1899.

Bangalore 28th January 1924.

St 22-22-3 W2773

1924

With reference to the correspondence ending with his letter No. Pol.127, dated the 11th August 1923, a copy

St 22/22

No.R.A.256/2, dated the 22nd huary 1924, from the Deputy stmaster General, Madras.	of the marginally noted letter ~~with enclosure~~ is

forwarded with compliments, to the Secretary to the Government of His Highness the Maharaja of Mysore, Revenue Department, with the request that the information asked for therein may kindly be furnished.

for SECRETARY TO THE RESIDENT.

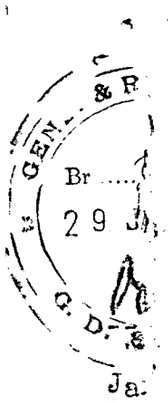
BJ

8' 22-12.

G. R. S. III—3]

ROUTINE NOTES.

[To be used only for notes, requisitions, etc., not intended for permanent record.]



Letter No.R.A.256/2, dated the 22nd January 1924, from the Dputy Postmaster-General, Madras Circle, Madras to the Secretary to the Hon'ble the Resident in Mysore.

---:0:---

Re. question of amending the Mysore Stamp Regulation so as to exempt from stamp duty documents executed on behalf of Government of India.

With reference to your endorsement No.6543/607-1899 dated the 16th August 1923, I have the honour to request you kindly to let me know whether the question of amending the Mysore Stamp Regulation to exempt from stamp duty documents executed by or on behalf of the Government of India has been taken up and if so what the decision is that has been arrived at in the matter.

---:0:---

"C O P Y"

REGISTRAR, RESIDENT'S OFFICE.

BJ

N. B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

G. R. S. III—3]

ROUTINE NOTES.

[To be used only for notes, requisitions, etc., not intended for permanent record]

N. B.—Should routine notes be written on small slips, the notes must de copied, or slips pasted on this form.

WD 1860—GPB—1,50 000—2 5-21

4146

Pol 1260

No. 2594 P Bangalore, the 2nd March 1924.

2558

FROM A.N.L. Cater, Esq., I.C.S.,
Secretary to the Resident
in Mysore.

To The Secretary to the Government of
His Highness the Maharaja of Mysore,
Revenue Department.

*Subject

Exemption from stamp duty of documents executed on behalf of the Government of India.

No. 901 dated the 28th January 1924.

~~Subsequent Reminder~~
~~No.~~ ~~dated~~

SIR,

I am directed to invite attention to the communication noted on the *margin and to request the favour of an early reply.

I have the honour to be,
SIR,
Your most obedient servant.

Secretary to the Resident.

S. S.—R. P. B.—1919-9—1000.

G. R. S. VI—G/32]

SUBJECT.....

.....

.....

Diary No. of letter replied to 2773

Section Ex & St

File No. 22-1-2

Serial No 6. 4.

General and Revenue Secretariat

( )

, *the* 191 .

No. Pol: 946

Date of issue 7. 4. 1924

To

The Secy. to the Hon. the Resident

Signed by Mr. K. V. Anantaramu.

Exemption of documents executed by or on behalf of the British Govt. from Mysore Stamp duty

Sir,

Stamp Duty on documents executed by the British Govt. in Mysore State.

With reference to your letter No. 90, dated 28th January 1924 on the subject referred to above, I am directed to state that the Mysore

over.

Govt. will be glad to take the necessary
for exempting documents from Mysore Stamp Duty
executed by or on behalf of the British
Govt. in the Mysore State,
if the Govt. of India will grant a similar exemption
~~are prepared to receive~~ from British Stamp Duty
~~proceed in the matter.~~ in respect of documents
executed by or on behalf of the
Govt. of Mysore in British

I have etc.

By 3
Secy. to Govt
Rev. dept.

mad
26/3/24

JC
1/4

List of enclosures.

Copied by

Examined by